A TWELVE YEARS' PASTORATE.

There was only standing room left in the There was only standing room left in the Brooklyn Tabernacie yesterday morning when Mr. Talmage began his twelfth anniversary sermon. The platform was decorated with flowers, and suspended from the organ front was a dove, which bore in its bill a floral piece with the figures "12" in the centre. The sermon was based on Exadus xv, 27: "They came to Elim,

were twelve wells of water."
Talmage began his sermon by pointing out what a
te the number twelve is in the Bible. He then con-To-day is my twelfth anniversory as your pasod the twelve years stand around us so many wells the this host of God's Israel on the march shall dip which this licet of God's Israel on the march shall dip ir canteens and bring up instruction, congratulation, ultitude and refreshment. If you ask in hard figures to our growth and condition as a church, I have to our fluancial income for the year was \$29,946 65. scarrent expenses were \$25,966 97, and the net gain slied to the sinking fund was \$3,979 68. There was no to the poor \$690 65. The Sobbath solved collecven to the poor \$629 65. The Sabbath-school collections for the last three months were \$779 02; the bhath-school membership is 1,405. As to the enlargeat of our church membership, we have to report that we received during the past year 640 persons on proof faith and sixty-one persons from sister es, making a total of 701 new members. There churches, making a total of 701 new members. There have been received during my ministry of twelve years 2,793 members. Subtracting the deaths and dismissions, our present membership is 2,296. You see that the twelve wells are flied with Divine blessing.

ght to rehearse some of the obstacles which have en thrown in our way by the fire of 1872, and the hotter fire of persecution and abuse. But the greatness of ess obliterates everything, and if I wanted d a groan, I do not know in what forest I could shild a groan, I do not know in what forest I could be the timber or from what quarry I could dig the amdation stone. And so I shall spend my time this orning in trying to build with twelve foundations and relve pillars and twelve minarels, a great, broad, deep, gh, massive, heaven-piercing hallelujah, inside of hich shall stand an organ with twelve trumpet stops, il rue at full dispason, with water from the twelve rells of salvation. God belp me while I speak, and keep se from the orthodox but unpardonable sin of pulpit

anniversary sermon I might state some of the characteristics of a Brooklyn pastorate. First, it is always a difficult pastorate. There is as much dif not characteristics of a Brooklyn pastorate. First, it is always a difficult pastorate. There is as much diff not more) pulpit taient in Brooklyn than in any city on the pinnet. There is no city where a poor sermon is such a drug in the market. For thirty years the air has been succharged with homilaties and full of the electricity of an eloquence which strikes every time it finabes. From the time that its pulpits quaked with the power of a Dr. Spencer and Cox and Spear and Farley and Vinton, to the present pulpits, with Buckley and Cayler and Gallagher and Ingersoil and Vandeveer and Hall and Beecher and Storra and—Van Dyke froars of laughter), and many others, it has been possible for every taste and every preference to be gratified. In such a currounding I warn all ministers who are ambitious of Brooklyn that a pastorate here is difficult. A pastorate in Brooklyn that a conspicuous one. The American printing press has no stronger force on this seasonst. Every pulpit work, good or had, wise or ignorant, strong or mean, is watched. Take our reportorial corps and it has the organization and the force of an army. Many of them are men of college education and of large literary culture, able to weight naything in address, oration or sermon. If a man says a foolish thing, he never hearts the oud of it. He has ays a wise thing its echoes are in perpetual multiplication. There is no use trying to dupy this influence, Many of our public men whose cited influence has been made by the newspaper press, speud the rest of their lives in denouncing newspapers. The printing press is the pulpit on the wing. There is a handred times more preaching done on Monday than on Sunday. The ounivorous and all-eyed printing press is in this cluster of cities especially vigilant. Then a Brooklyn pasterate is conspicuous because everybody comes here. Brooklyn is New York in its better mood.

been permitted to have a twelve years' pastor-this beautiful city. I find the church at this on a prosperity that never before characterized history has been so peculiar that I have felt limost inatspensable to this church. That time ed and this church is in such a state that I could it. Our history has been so peculiar that I have to myself almost indispensable to this church. That time has passed and this church is in such a state that I could taggest a large number of men any one of whom would be adapted to this pastorate. Do not let us be egotistic and feel that this caurch depends on any of us. If an epidemic should come and take off paster and all the ciders and trustees this church would not halt a half second in its upward progress. For the first time in our instery we are in smooth water and the same skill that would run the machinery of a village church of one hundred people could bereafter run this. By the generosity of our own congregation and of our friends everywhere our finances are beyond any porturbation. We shall all always need the hearty and financial support of the people, but the dollar question will never be an irritation or an ex-

THE WASTE OF GOODNESS.

The Ecc. Henry Ward Ecceher at Plymouth Church (Congregational), Brooklyn.

- Before the sermon in Plymouth Church yesterday morning, is announcing a fair for the benefit of a company in the regiment of which he is chaplain, Mr.

Beecher said it would be conducted on an equitable basis, with no gambling or cheating. He did not see how men could have the face to support letteries in church fairs and did fault with them in the community outside.

Prices at a fair should also not be extraordinary and contragous. Equity hope and received the face of the sermon, which was about the story of Shadrach, Messach and Abelings in the first furnace, Mr. Pamer expressed himself as greatly pleased with Dr. Bradford. One of the elines were then read.

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At the close of the sermon, which was about the story of Shadrach, Messach and Abelings in the first furnace, Mr. Pamer expressed himself as greatly pleased with Dr. Bradford. One of the elines were then read. outrageous. Equity, honor and morality had always The topic of the sermon was the wastefulness of moral

fluences in the church, in the past and at the present. Mr. Beecher declared that the major part of all mora; t) are was not one hour in all that time in which all moral power had been brought to bear upon men. The Bible had been written for men of common sense and was mostly read by men without common sense. The critical foundation and characteristic genius of the Ubristian religion were found in the gospel of love and

thristian religion were found in the gospel of love and renderness.

Men have wished that I would go out of Congrezationalism, but I won't, said Mr. Beecher with marked amphasis in another part of his secution. I shall stay in it and love my enemies—and I'll have business for a life-time. I have tried to be a Christian man ampar you, and to preach the gospel of love and not to disgrace you my my fife. I um wedged to the church of my fathers. I vary from it in some points. I have much sympathy with some views of the Universalist Church, but I am not going into it. I was bred in this church and I will stay, and be buried from it. With the Unitarians I gree in some things and differ with on many points, and I am not going to that church. I hold that I may vary in an orthodox church and have liberty here.

FROM ORTHODOXY TO LIBERALISM.

The Rev. Thomas R. Slicer, who has resigned storate of the Park Congregational Churen, h-at., near Sixth-ave., Brooklyn, on account of his growing liberality of thought, preached his farewell sermon yesierday morning. His text was: " Prove all things; hold fast that which is good. Abstain from all appearance of evil. . . . For God hath not given unto us the spirit of fear, but of power, and of love, and of a sound mind." Mr. Slicer said in part:

There are two reasons why my relationship to this church—and to this fellowish p of churches—must cease. The future welfare of this church demands those conservative methods of teaching which a new community requires, the very things which would turn me away from the more pressing duty of preaching the Gaspol in the terms of Liberal Christianity. By selecting another you will relieve me from a palmal dary; but I shall not allow myself to feel responsibility it the church suffers by my withdrawal, for I have from the first set myself against that common sin of the Brooklyn courcebes, which makes the church the representative of a preacher's personality, rather than of a substitution of a preacher's personality, rather than of a substitution of the church to the church to the presentative of a preacher's personality, rather than of a substitution of a preacher's personality, rather than of a substitution of the church the representative of a preacher's personality, and impair your influence, and also the considence of other churches whose tood-will you desire.

would pass over to the church itself, and impair your influence, and also the confidence of other churches whose tood-will you desire.

I have undergone no suddon change of views. I have andergone no suddon change of views. I have accept the confidence of the conf

The only logical and congenia', and the most useful place for me is outside the fold of fraditional Orthodoxy, and among Christians of liberal fath. I therefore resign to-day, and surrender my pulpit to the offi ers of the Church. I ask that my resignation take effect as early in March as possible."

Last evening Mr. Slicer preached for the Rev. Dr. A. P. Putnum, of the First Unitarian Church, Brookyn. Next Sunday he will fill the Rev. James Freeman Carke's pulpit in Boston, and on the first Sunday in March he will preach to Dr. Chapin's former congression.

THE NO-CHURCH PARTY.

The Rev. Dr. Tyng, jr., at the Church of the Holy Trinity (Protestant Enterpolal). The Rev. Dr. Stephen H. Tyng, jr., preached last night on the "No-Church Party." His text was from the Epistle to the Hebrews, x., 25: "Not forsaking the assembling of ourselves together, as the manner o

The church building, the speaker said, stands for the Church, and wherever this is not found the influence of the Church is weakened, while its destruction is almost the annihilation of her power. There have always been parties in the Church. You will find these division in every denomination. Besides these, we have to-day what might be called the "No-Church Party," which, however, the text shows, must have existed even in the time of the Apostles. It is a large party and is productive of much evil. Yet it ought to be our special care, although it does not heed us. A super ficial general zation might class under this head all non-church-goers. It is made up, however, men of most varied elements. ranks those who think they are too good to go to church,

the one hand, you will find in its ranks those who think they are to good to go to church, who have become so scientific that they have outgrown the Gespel, and whose morality does not need the motives of Christiauity. On the other, are men steeped in crime and stained by every variety of debauchery. The party has no homogeneity. You even find representatives of the No-Church Party is the bosom of the Church, and these are persons whom I address particularly to-night. I mean those upon whom the Church has some claim; those who have asiled themselves at some time or another to ber by her ceremonies; those who have been baptized by her priests, or woo have, perhaps, gone further and have been confirmed, or who have received the sacred elements of the Lord's supper.

The claim of the Church upon such persons is as indelible as circumcision under the old covenant. The church has a claim also on every pewholder, on every man who assists in any way a Christian work, for by so doing he acknowledges his duty to God.

What explanation can we give for the rapid growth of the No-Church Party—for there is no doubt that it has developed more rapidly than the Church in olden times Sundays were observed by everyone. In some of the Eastern States the laws forbade travelling on the hely day. Now Central Park and Manhattan Beach are by far the most popular cathedrals in New-York, and church members form a large part of the congregations there. The first cause of this, I think, is in the pulpit, which has lost the power it had in the days of our aucestors, and has been supplanted by the press and the platform. Another cause is the perversion of the Party and Manhattan Beach are by far the most popular cathedrals in New-York, and church members form a large part of the congregations there. The first cause of this, I think, is in the pulpit, which has lost the power it had in the days of our aucestors, and has been supplanted by the press and the platform. Another cause is the perversion of the Party and the proper of the concrete

THE UNION TABERNACLE AND MR. MINGINS. There were about four hundred persons in attendance at the services held at the Union Tabernacie, in Thirty-fourth-st., near Eighth-ave., yesterday morning. barred the cutrance to the side aisles and closed the doors leading to the gallery. Francis A. Palmer, presidoors leading to the gallery. Francis A. Palmer, president of the Broadway National Bank, who owns the caurch building, and who discharged the pastor, the Rev. George J. Mingins, last week, sat in a pew near the pulpit. As several persons were entering the church they were met by several others coming out. "They say Mr. Mingins is not going to preach here," said one. Another explained the situation and the whole party, evidently attached to the former pastor, started in the direction of Confinential Hall, where it had been announced that the Rev. Mr. Mingins would preach. The Rev. Dr. Bradford, of Connecticut, occupied the pulpit. He is a sender man of dark complexion, with long wavy black har mixed with gray, and a full, iron-gray beard. Before beginning his sernon he said that it he were better acquainted with those in the congregation be could preach more intelligently to them. Heshad always been interested in the Unioh Tabernucle because the people attended there as God's people, the rich man forgetting his riches and the poor man his poverty. The announcements for the usual weekly meetings were then read.

At the close of the string, which was about the story of Shadrach, Mesach and Abeluego it the liery furnee.

the Union Tabernacle, preuched yesterday morning in Continental Hall, at Thirty-fourth-st. and Eighth-ave. The hall, which seats between 400 and 500 persons, was crowded and standing room was scarcely to be had. Several members of his former congregation were scated beside Mr. Mingins; among them Mr. Eaton, Dr. Wintney and Frederick W.Herring. Mr. Mingins expressed his surprise at the large number present, and said that though no place had yet been engaged for the meeting, this week one would be provided. He had not himself the slightest til feeling toward Mr. Palmer, who had a perfect right to dismiss thin whenever he saw fit. He deprecated the bitter feelings expressed by some of his friends, for which there was not the slightest reason. There would be a meeting this week of the congregation of the Union Tabernacle to decide whether or not to go, as a congregation, to some other place of worship. "I wish man to go with me." I he said. "Jeaving any vinerowded and standing room was scarcely to be had of the Union Tabernacle to decide whether or not to go, as a congregation, to some other place of worship. "I wish none to go with me," he said, "leaving any vindictive thoughts behind. We are certainly no poorer than when we began this work, and though we have not a dollar now, we shall, I trust, never lack a roof to shelter us. I myself will tive, if necessary, in two roo ms at \$8 a week, with food for my wife and children. But above all do not, I beg of you, transfer to George J. Mingins the love you owe to your religion."

APPEALS FOR TEMPERANCE.

The hall of the Masonic Temple was well filled yesterday nitermoon at the meeting of the American Temperance Union. R. Graham, of Manchester, England, secretary of the Church of England Temperance Society, delivered an address. Intemperance, he said, is the one weak link in this country as well as in old England. It is the National sin. In England, although much is said of the extravagant expenditures for the support of the Queen, the aristocracy, the army and all the costly methods of government, yet these all tegether amount to only balf the outlay for liquor. This is a vast and sinful waste of resources. It is said that the workingmen and working women are most concerned in this It is untrue. All classes share in it. Behold the well-born heir to wealth reduced to poverty and forced to crime, the respectable laborer made an outeast, the courageous soldier bereft of his honors,

the courageous soldier bereft of his honors, the children driven out to starve by drunken parents. The Church of England covers with its influence every rart of Great Britain. In every diocese the Bishop has become the head of a temperance organization. We had total a abstruence sermon preached on one day in every parish in Manchester and its vicinity. Many other Christian churches have followed our example. In 120 af the great mills of Lancaster temperance appeals were made to assembled laborers. The attendance at the meetings varied from 200 to 1.500. Many thought it would be difficult to gain the hearing of the workingmen. But by affiliating with them and showing them that we had only one wish, and that to beneft them, we gained their attention.

A man is largely what his wife makes him. If she does not know how to spend his money judiciously the ability to acquire it is of little advantage to him. It is in the hands of the women of this country to work a temperance reform by making home happy. There is too little thought in the minds of many young women in chosing a husband. The girl who marries the min whom she knows to be selfish at home toward his family, and indulgent to himself at the saloon must expect a life of suffering. There are many broken hearts and saddened homes caused by intemperance. When in company with an officer I went through the situms of this city the other night and saw the scores of young men and young women who were working their own eternal ruin, I could think of no greater cause in this land that should bind together the true and the good—the wives and daughters, the fathers and mothers—than opposition to this great evil.

Chauncey Shaffer was then called upon and made an address.

AN ASSESSMENT REDUCED.

A decision has just been given in the Kings County Supreme Court, General Term, in the anatter of the petition of Franz Rust for the reducing of an assessment upon his property for the Central-ave. Gilbert, made in Special Term. The assessment amounted to \$650,000, and proceedings for a reduction were begun in 1877 by Hugh King and another. The referee, in his report, claimed that the assessment had been increased by large frauds, and should be reduced. Justice Pratt confirmed the report, making 20 per cent

The Common Council had decided to take the case as a test case, and settled a large number of assessments at 20 per cent, on cordition that costs should not be charged against the city.

It was a four-years-old who asked, "Papa, have you done anyming down town to-day that you think I ought to wan you for if I were as big as you are ""-liboston Transcript.

HELPING SURRATT TO ESCAPE

TALK WITH ONE OF HIS COMRADES. HENRY LIPMAN'S EXPERIENCE AS A FELLOW SOLDIER OF JOHN H. SURRATT IN THE PAPAL ARMY -MAKING A RESERVED MAN'S ACQUAINTANCE -AIDING HIM TO ESCAPE FROM AN AMERICAN DETECTIVE.

The originator of the movement recently set on foot in this city for the benefit of the Transvaal Boers on foot in this city for the benefit of the Transvall Bools is a little red-faced, thick-set Hollander named Henry Lipmen, with a peculiar history. He speaks six languages fluently and understands Letin and Greek. He has travelled in Europe, Asia, Africa and America, and has taken part as a volunteer in several campuigus in both hemispheres. Of all his achievements, however, there is not one upon which he dwells with more apparent pride than his share in one of the escapes of John H. Surratt, the plotter against Lincoln. Mr. Lipman is a man of few words, but the other day, at the headquarters of the Boer Committee in Hudson-st., he was induced to

relate his experience to a Tribune reporter.

"This is how it was." he began in excellent English.
"I was born and brought up in Deventer, a little outof-the-way Dutch town, where one sees little of the world. When I attained my majority—that was in 1867 -I grew restless and tired of my monotonous, 'one-horse existence, and made up my mind to enter the military service of the Pope. This resolution was greatly due to the fact that the Pope's emissaries and recruiting bureaus in Beignum were busy at the time, promising all manner of advantages and the happiest of prospects, both in this world and the hereafter, to recruits. Well, on February 14, 1867, I left my home, received my bounty, and went off to the Papal States, where, after my arrival, I was off to the Papal States, where, after my arrival, I was duly drafted into the 6th company, 1st Battallon, of the Pontifical Zouaves, then stationed at Velletri, a point somewhat north of Rome. I cannot express in words the pride and joy I felt on first donning the pretty gray uniorm, the tasselled kepi, the white garters, and on shouldering a new musket.
"Three weeks after my enlistment I took advantage of

a first leave of absence to visit Rome to witness the the return journey to Velletri, my attention was called to handsome young soldier with a black mustache and goatee, who wore a uniform like mine and who seemed to be mumbling something to himself. After a while, thinking that he might be one of my comrades, I approached him and spoke to him in French. An embarrassed look came over his features and he evidently and Dutch, but with an equally poor result. Finally, and as a last resource, I scraped a few English words together, and to my great satisfaction he was able to understand. We then had a pretty long conversation together, in the course of which I learned that his name was Watson; that he was an American by birth, and that he was serving in the 3d company, 1st Battalion, Pontifical Zouaves stationed at Veroli. More he would not say, and soon after he left me at a station on the

of several Garibaldian bands on the frontier, my company was transferred to Veroli. I then met Watson for the second time, and became very intimate with him. in fact we shared the same room in the barracks. Yet he always remained an enigma to me, and try as I him sobbing and praying. Then again he would be murmuring something about his 'poor mother,' and 'her terrible end,' and so go on, till at last overcome with fatigue he would sick back upon his pillow and with fatigue he would slok back upon his pino and fall asiecp. Time passed, and Watson and I were detailed for duty at Coli Pardo, where a number of brigands had lately been committing ravages. About this time an American named St. Mary, who had shortly before cullsted in our battallon, attracted some attention by the persistency with which he inquired whether any of his countrymen were serving with the

I thought he could obtain leave of absence to go to Rome. I referr a him to our sergeant, Halgand by name, an old French veteran. Halgand was unable to grant the request, but he advised Watson to go back to Veroli and seek permission. Watson took the advice and started immediately for Veroli, wisning me an affectionate good-bye. But he had hardly started, when a detachment of fifty men under Lieutenant de Monsty arrived and asked for the American. We then all learned that our melanchoty comrade was none other than John H. Surratt, one of the assassins—as they then called him—of President Lincoln. St. Mary was a United States deceetive in search of him.

"When De Monsty heard of Watson's departure he concluded that the fugitive had not gone to Veroli, but was on his way to the frontier. The detachment started immediately in pursuit, and after a sharp ide caught up with Surratt at a village not far from Tuscay. He was brought in from to Veroli and thrown into the barrack dangeon. Now you must know that the barrack is built on an elevation overlooking Veroli, and that while the entry to the dungeon staircase is on the crest of the hill the dungeon window is almost at its base, tairty teet below. Orders had been received from Rome to secure and keep the prisoner, even if a thousand men were needful for the task, and jeo De Monsty detailed twelve of us, aneong whom were a Malteve, named Catania, a Scotchman, McCrossan, and myself—all tried friends of Watson—io guard the dungeon and its inmate. Ten of us were posted on the narrow staircase, and two Catania and McCrossan) were outside. Soon night fell cuitance to the barrack sewer. As had been arranged between Suratt and ourselves, as soon as the clock struck tweive be was allowed to enter this compartment, as prisoners were in the habit of doing. Apparently we forgot him, but at ten minutes to 2 we all made a rush to the dongeon, and as several among us expected. Surratt had disappeared. He had lowered himself into the sewer and had made his way out at an opening into the neighboring rivulet. The discovery led to a furious faulade on our part, its object being naturally to divert suspicion and to make believe that we were trying to stop the furitive. As soon as the Lieutenant heard of the escape, he ordered the entire party on watch to be put under arreat, but I remember that a simile of satisfaction seemed to play around his lips, and there is no doubt in my milind that he secretly reloiced at what had occurred.

"Not so the Captain. When the news was broken to him he exclaimed, 'I am ruined forever?' and sent off a regiment of calvary in pursuit of Surratt. They arrived at the frontier to be told by an old woman that the American was washing binself at a brook half a mile distant—but on Victor Emanuel's teritory. The Captain's ancer then only increased, and all twelve of us were put in trops and imprisoned on brend and water for an entire month.

"What became of Surratt! Well, as far as I heard, he was arrested again at the American Minister's instance at Piedmont, but succeeded in escaping from a hospital there—where he hay sick—in woman's disguise. He was flually captured. I believe, while boarding a vessel at Constantinople and then brought to this country. The most curious part of the story is, that when I attended a lecture he save to this city in 1870, he singled me out among the audience and embraced me with gratitude.'

THE NEW-JERSEY LEGISLATURE.

THE PROPOSED POLL-TAX LAW-THE OURSTION OF A STATE TAX-GENERAL SEWELL'S RAILROAD BILL.

FROM THE REGULAR CORRESPONDENT OF THE TRIBUNE. TRENTON, N. J., Feb. 20.-The Legislature will reassemble to-morrow evening, and will probably hold sessions on Tuesday. Among the bills to receive early consideration is that introduced last week by a Democratic member, making the poll-tax a requisite for the elective franchise. The Constitution problems any statutory limitation of the right, but it permits the Legislature to define who are pampers, and pampers are refused the right to vote. It is proposed in this measure

to declare that a man who does not pay his poli-tax is a pauper. The bill may be too unpopular to pass, yet it will receive much support, for the evasion of the tax is a crying evil. In most counties it is imposed for some specific purpose, such as the payment of the war debt. and when it falls into arrears the county credit is endangered immediately. The difficulty in passing the bill is that the poll-tax is very heavy, amounting to \$4 in some countles.

The Republican Caucus Reform Committee has been at work endeavoring to provent rockless waste of money by appropriations of an unnecessary character. There is at present no State tax, except that of 2 mills mposed for the benefit of the schools. The income of the State, amounting to about \$800,000, is received from corporations. The total expenditures have amounted of late years to about \$1,000,000, and with no State tax there would be an apparent deficiency of about \$200,000. The surplus income of the State, when a State tax was imposed, was sufficient to cover this amount, and last year the back taxes received were enough to make the surplus amount to \$380,000. But there are no more back taxes to come in, and if the expenditures are main tained at the present rate this fund would be lessened by \$200,000 at the end of the current year, and the year following would show a small deficiency. It is apparent that either the income must be increased \$200,000, or the expenditures lessened as much. \$200,000, or the expenditures lessened as much, or a State tax must be imposed in 1883; and should the appropriations this session be extraordinary the tax would have to come a year earlier—just in time to have a bad effect on the election of a United States Senator by the Legislature of 1883. The work of the caucus committee referred to has been to examine the appropriation bills, and they may hinder the passace of some measures, excellent in themselves, on account of the floancial condition of affairs. If the people could be convinced of the fact, it would probably be better to have a State tax of 1 mill on the dollar. The State could then afford to be thered and go into the crection of an intermediary prison, the further encouragement of agriculture, the anguing of technical schools, etc.—matters which are of importance enough to constrebulance any injury a small tax would inflict. A tax of 1 mill is hardly appreciable in the larger commes, sa, for in-

State of the stoot of the same that it received all but one vote in that body, it is still popped and structure of the condensation of lands provided and separate of the same cases committee has been called to a bill which proposes to return to James M. Durand and William A. Ripley the sum of \$20,000 and by them as bodsmen for the defaulting State Trorsurer. Josephus Sovy, several years ago. The claim of the condense is that the Courts decided against them on a technical point, when in equity they were not liable. The relief bill comes up on its final passage this week. Although Senate bill No. 70, introduced by General Sewell, providing for the cond-mention of lands for railroads, was so amended by the Senate that it received all but one vote in that body, it is still opposed and will be fourth bitterly in the Assembly, where it will be considered this week. Petitions have been circulated in New. ark and cisewhere against it, and have been signed by several dock-owners.

PROPERTY-OWNERS OPPRESSED.

EFFECT OF THE PRESENT TAX LAWS. RECENT ACTION OF THE LEGISLATURE AND THE GOVERNOR CONCERNING A TAX COMMISSION APPROVED BY BUSINESS MEN-SUGGESTIONS WHICH HAVE BEEN MADE.

The passage of the bill by the Legislature, under which the Governor has appointed a Commission to act with a legislative committee to revise the tax laws of the State, is a step toward reform which meets with the hearty approval of the business men of this city. "The effect of the present tax laws has been highly detrimental to the business interests of the city and State," was the remark of a large real estate owner Saturday. Similar opinions were expressed by other business men. The necessity of a reform in the tax laws has been urged for years, and it has been recognized repeatedly by the Legislature. A committee came to this city in the fall of 1874 to investigate and report upon the matter. I made recommendations which were nevor carried out. Other reports and recommendations of a similar character have been frequently sent to the Legislature, until per sons who have given close attention to the subject have almost despaired of reform. This last movehave almost despaired of reform. This last movement is looked upon as offering a gleam of hope for the future. The present tax laws of the State, as a whole, were enacted many years ago, when State, county, city and town expenses were not large, and called for comparatively little attention from the people. Many of the laws were enacted before the time of the general use of railroads and steamships. As they were made for a past generation, they need such revision, it is urged, as will impose an equal burden upon property of ail kinds, either corporate or individual. While all agree as to the necessity of reform, there is a difference of opinion as to just how the laws should be changed. This difference has defeated past efforts at reform."

George H. Andrews, David A. Wells, James A. Briggs and other persons who have made a study of the system of taxation now in force in this State, agree that a proper revision of the laws "would do more to promote the prosperity of the State than anything that has happened since the construction and opening of the Eric Canal." Business men of this city generally believe that it has suffered much more than the State at large from "the grossly indequate provisions of the law for the assessment of personal and corporate property." as stated by the Tax Commissioners. The State Board of Equalization has added to the burdens of this city year after year, mattl the city is obliged to pay about one-half the entire State tax.

Ex-Fax Commissioner George H. Andrews has been arging upon the Legislature for years the necessity of reform in the tax laws, and he will be called before the committee at an early day again to give his views on the subject. One of the measures of reform which he urged, that of collecting taxes from corporations by the State Government, has been adopted in part. Mr, Andrews and his former collectines in the Department of Taxes and Assessment, John Wheeler and John N. Heywood, made the following recommendations on the subject:

1. That all corporations created by ment is looked upon as offering a gleam of hope for

ts local legislature, whether it will tax, for its local pur-poses, other descriptions of personal property.

6. That real estate be relieved entirely from taxation

d. That real estate be relieved entirely from taxation for state purposes.

7. That the real estate of corporations shall continue to be taxed where situated, as under present laws.

In speaking on this subject Mr. Wheeler and his colleagues said: "The adoption of such a plan would not ultimately add anything to the burden of taxation upon the owners of real estate. On the contrary, no zet of legislation could so effectively and permanently benefit this city. It would make New-York the most desirable abode for people of wealth on this continent; would stud the now vacant boulevards and drives with costly and elegant mansions; would attract thousands elegant mansions; would attract of cirizens whose services would in the construction of such would foster the establishment o ulation and resources. Now, men accumulate wealth here, and go elsewhere, beyond the reach of our present tax laws, to enjoy that wealth. Then, men who have accumulated wealth elsewhere, would seek this city as a residence, effering advantages superior to any other city. The State would share the presperity of the city; and so should be achieved that great future which New-York, under wise legislation and administration, undoubtedly has before it."

In referring to these proposed reforms Mr. Andrews In referring to these proposed reforms Mr. Andrews explained them as follows: "The first proposition has already been a matter of legislation. The second is designed to avoid complications as to investments in non-taxable securities, such as Government bonds. The third is to make taxation light upon organizations the purpose of which is to enable men of limited means to form a corporation to do what one man of large means may, and does do. It is in of limited means to form a corporation to do what one man of large means may, and does do. It is in the interest of poor men favoring cooperative organizations. The fourth proposition is conditional. I do not approve the principle, yet it may be expedient in the urgent need of reform. The lifth, novel as the plan may be, has precedents in the legislation of the State. There is some personal property which the law now makes texable in one county and exempt in another. The plan proposed recognizes the doctrine called 'local option,' and applies it to taxation of certain property. It is a valuable suggestion, that on property. It is a valuable suggestion, that on taxation in this city. The principle involved in the lifth proposition is practically indorsed by that suggestion. The effect would be that the farmers of the interior, while relieved from State tax upon their lands, might, if they chose, have substantially the same basis of personal property upon which to distribute their local taxes. The sixth proposition confers a boon upon the landed interest which it should be quick to appreciate. The present laws for assessing real estate would work well enough when the incentive to irregularity is removed, as is proposed, by the lifting of the State tax from such property. The last proposition explains itself. Not patching, but entire reconstruction, is needed. The hope of obtaining satisfactory results from the present broken, shattered, leaky laws is as vain as it would be to expect highly useful recurses from the toil of one who "Is dropping buckets into empty wells."

" Is dropping buckets into empty wells And growing old to drawing nothing up."

THE SPRING TRADE,

A TEIBUNE reporter called, a day or two ago, at many of the large dry goods and grocery houses in this city and found a cheerful feeling prevalent

many of the large dry goods and accept this city and found a cheerful feeling prevalent among the merchants in regard to the spring trade. The speculative "boom" which marked the spring trade of 1880 had the effect of making country merchants cautions, and this year they are not buying goods two months before they need them, as they did a year ago. Consequently, business failures among that class of merchants have been rare and collections prompt and satisfactory.

Mr. Weiler, of the wholesale dry goods firm of Tefft, Weiler & Co. said: "Merchants who purchased their spring stock as early as January 15 last year are just beginning to arrive in the city and are making fully as large, if not larger, purchases than ever before. Buyers from the far West and South are more numerous than from the North or East. We have fift, drummers out, and, without exception, they make favorable reports. Merchants are not buying so early as they bought last year, and are very cautions. Our collections are good—only a few country merchants desiring an extension of the usual time."

A gentleman connected with the same house said: "Should the Engling act of 1881 become a law, I

country merchants desiring an extension of the usual time."

A gentleman connected with the same house said:

"Should the Funding act of 1881 become a law, I fear it will have a bad influence upon the trade of the entire country. Banks will certainly withdraw their circulation, money will be very scarce and dry goods retailers and country jobbers will be unable to collect their bills, if indeed they can sell their goods at all. Following closely and surely the failures of country merchants, must inevitably come the embarrassment of wholesale houses in Now-York. I sincerely hope President Hayes will see fit to veto the bill."

L. M. Bates, of Bates, Reed & Cooley, said: "The long and severe winter his had a tendency to make spring trade a little backward. There is no such speculative feeling now as there was at this season a year ago. Country merchants are buying only what they absolutely need for their immediate trade. There are, however, many large retailers and

jobbers from Southern and Western cities in town, and they are baying all the goods they can use. I look for a wholesome March trade and the late spring trade will greatly surpass the trade of the same season last year. Black cashmeres, buntings and laces are selling very rapidly. Money seems to be plentiful and remittances are good. There have been fewer failures in the country dry goods business this year than last, and I am pleased to see that the speculative 'boom' has died out."

F. B. Thurber, of H. K. & F. B. Thurber & Co., thought the grocery business had been frezen up and had not yet quite thawed out. "Cold weather," continued Mr. Thurber, "freezes up the grocery trade, lakes, ponds and rivers at the same time. Texas grocers have been in this city this week, and buyers from Louisians, Mississippi and Alabama are in town now. It is an invariable rule that when the birds begin to fly Northward in the spring, grocers in the South board trains for New-York to buy their spring stock of groceries. Country grocers are doing a fair business, and are remitting promptly. We anticipate a large trade during March and April."

Mr. Orniston, of Austin, Nichols & Co., said: "Our spring trade is a little backward on account of the severe weather, but trade generally is in a healthy condition. The failures in the coffee business had a deadening influence on the grocery trade. This is rapidly passing away, however, and we now see only encouraging omens for a good spring trade. Southern and Western buyers are in town, and Northern and Eastern buyers may be expected soon, Trade will be more even this year than last."

THE COURTS.

DECISIONS-FEB. 19. Court-Chambers-By Judge Donohue.-others est. Kirby.-Granted; T. Beekman West Supreme Costs
Barrett and others pet. Kirby.—Granted; T. Heesman westbrook appointed,
Special Term.—By Judge Van Vorst.—Walker agt. Walker
et al.,—Motion to diamiss complaint desied and the defendant
must introduce evidence. Grimwood act Wilson and another.

—Judgment for defendants on the demurrer with liberty to
plaintiff to amend on terms: opinion. Voessing, etc. act Zugner and others.—Findings and amendments settled; currossed
copy should be handed up for signature. Page ast Van Orden
et al.—Judgment for plaintiff. Clark et al. agt. Elngwood et al.

—Uranted.

-Granted. Superior Court-Special Term—By Judge Truax.—
Woodruff agt. Woodruff.—Motion to confirm referee's report
leated; the defendant should have judgment dismissing the
complaint with cysts: see memorandum. In the matter of the
settition of Brennan, etc.—Motion denied with \$10 costs; see
neurorandum.

CALENDARS THIS DAY. SUPREME COURT-CHARRES-Donohue, J.-Calendar called t2 p. m.-Third Monday Motion Calendar, GERERAL TERM-Adjourned sine die.

CIRCUIT—PART I—Potter, J.—Court opens at 10:30 a. m.—Held in the General Term Room. Caso on.—No. 5534.—Smith agt. Ksyno et al. No day calendar.

FART II—Intremore. J.—Court opens at 10:30 a. m.—Nos. 38:9. 468. 2137. 617. 3872. 2969. 669. 4010, 1204. 3709. 38:12. 8185, 1382, 2578. 1892. 2456. 1384. 1420, 1331, 2835. 1967. 2172. 4103. 1707. 783, 1833. 998.

PART III—Lawrence. J.—Jourt opens at 10:30 a. m.—Case on. No. 968.—White agt. the Old Dominion Steamethy Company. No day calendar.

SUPERING LOURT—GINERAL TERM—Adjourned sine die. SPECIAL TERM—Helgwicz. C. J.—Court opens at 10 a. m.—Case on. No. 353, 737, 359. 494, 416. 344, 690, 511. 885, 533, 519, 213. 214. 757. 422, 201. 582, 207. 329, 491, 797.

PART II —Speir, J.—Court opens at 11 a. m.—Nos. 475, 312. 419, 585, 586, 775. 197, 309, 567, 559, 599, 1100, 642. 424. ART 1H-Freedman, J.-Court opens at 11 a. m.-Nos 402 973, 396, 353, 286, 577, 502, 418, 317, 42, 977, 234 102, 973, 398, 353, 250, 577, 507, 507, 507, 517, 1103, 515, 1131, 5103 PLRAS-GENERAL TERM-Adjourned until the first

. 1120, 621, 449, J.—Court onens at 11 a. m.—Noa. 281, 471, 1092, 969, 222, 1601, 744, 806, 1039, 1043, 8, 984, 837, 1042, 1045, 1047, 925, 1099, 1016, 855. IL.—Adjourned for the term.

1 COURT—TRIAL TERM—PARTS I. and IL.—Adjourned

MARINE COURT-TRIAL TREM-PARTS I and IL-Adjourned sine die.

Part III-Sheridan, J.-Court opens at 10 a. m.-lieid in Room 15, Old City Hail.—Nos. 2598, 5920, 4697, 5785, 4872, 4703, 4267, 4707, 3674, 3700, 367, 3724, 4358, 5645, 2449, 283549, 4761, 337, 3711, 4638, 6148, 4760, 4783, 4723, 3907, 4690, 4782, 5365, 4073, 4374, 4773, 370, 1558, 4688, Rat. Mersionse-Part i-Smyth. R.-The People art. John Fitznatrick, William Smith, Michael Feeney, Felonious assault and battery; Stephen Andrews, Gaetone Mantelini, grand farceny; Charles B. Burrows, John Johnson, James Henny, Charles Baker, James Jackson, William Smith, Maurice Kelly, Horry Henry, Charles Waters, violating gambling laws. Thomas P. Doyle, violating excise laws. PART II—Gidersleeve, J.—The People agt, Joseph Harrington, felonious assault and battery: Francis Merckel, assault and battery: Francis Merckel, assault and battery: Francis Merckel, assault and battery: Stephen Cody, violating gambling laws. gambling lawa. OYER AND TERMINER-Barrett., J.-Court opens at 11 a. m.-No day calendar.

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GENERAL JUDSON KILPATRICK will deliver a curre on the above subject, for the benefit of the sick and isabled members of the 5th New-York Volunteer Veteran Association, "DURYEE ZOUAVE;" at Cooper Institute, WEDNESDAY EVENING, Feb. 23, at 8 o'clocks. Ooper Institute, WEND STATE will preside.

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Tickets of admission, 50 cents,
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The annual celebration of Washington's Birthday by the students will take place in the Great Hal. on Tuesday, Feb. 22, at 8 p. m. The exercises will consist of orations, reading

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HAZEL KIRKE YEAR HAZEL KIRKE 9TH REGIMENT, N. G. S. N. Y. FEB. 22,

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SELECTIONS BY NINTH REGIMENT BAND.
CORNET SOLOS BY ARBUCKLE,
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8 p. m.; Dancing to commence at 10 p. m.
Tickets, admitting one, 50 cents: Boxes, including six admissions, \$5.

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"Billee Taylor," the nautical as the Imperial Theatre, we nature and the Imperial Theatre, we have a considered at the Imperial Theatre, we have a considered at the Imperial Theatre, we have a considered at the Imperial Theatre, was not so he seen, and movement in the nails same lobbins was almost, an impossibility. There is an abun innec of amusing songs. The dialogue is droil and entertaining—the interest of the public is never allowed to flar."—
Tribune.

THE VERDICT OF THE PRESS

"Billee Taylor,' the nautical continue was first produced at the Imperial Theatre, was some and the subscience of the Standard Theatre was part of the Standard Theatre has the vening and the form of the subscience of the Market Herally full, so that an empty songs. The dialogue is droil and entertaining—the interest of the public is never allowed to flar."—
Tribune.

"The Standard Theatre was part of the subscience of the Market Herally full, so that an empty songs. The dialogue is droil and entertaining—the interest of the public is never allowed to flar."—
Tribune.

"The VI OP."

The visual full is the continue of the public is never allowed to flar."—
Tribune.

"The bear and the Imperial Theatre was public and the public faver."—[Identity full, so that an empty songs. The dialogue is droil and entertaining—the interest of the public is never allowed to flar."—
The wind and the continue of the public is never allowed to flar."—
The wind and the public faver. The standard Theatre was public faver. The standard Theatre has the vening and the public faver. The standard Theatre was public faver. The standard Theatre has the vening and the public faver. The standard Theatre has the vening and the public faver. The standard Theatre has the public faver. The standard Theatre has the public faver. The standard Theatre has

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"Blies Taylor' was well mounted, handsumpty contumer at the liberally supported by an election of speculators.

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"The was overy indication in its reception by the large and critical success."—[Blies Taylor' its success became a triumph."—[Branz Rummell.*] SECON PHAND RECITALS.

"When the curtain fell on Billee Taylor' its success became a triumph."—[Branz Rummell.*] SECON PHAND RECITALS.

Tribune. A triangh. — I Mercary.

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